## ABSTRACT OF THE DISCLOSURE

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A thin-film magnetic head comprises a top pole layer incorporating a throat height defining layer and a yoke portion layer. The throat height defining layer is formed as follows. A magnetic layer to be a track width defining portion is formed on a recording gap layer. Next, the magnetic layer is selectively etched through the use of a mask so as to form an end portion of the magnetic layer for defining the throat height. Next, a nonmagnetic layer is formed to fill the etched portion of the magnetic layer while the mask is left unremoved. Next, the yoke portion layer is formed. Using the track width defining portion as a mask, the magnetic layer, the recording gap layer and a portion of the bottom pole layer are etched.